

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	
	:	Chapter 11
DeVal Corporation,	:	
	:	Case No. 16-17922 (AMC)
Debtor.	:	
	:	

**DESIGNATION BY CROSS-APPELLANT OF CONTENTS OF ITEMS TO BE
INCLUDED IN THE RECORD**

Cross-Appellant, PDI/DeVal Acquisition, LLC (“PDI”), through its undersigned counsel, submits this Designation pursuant to Bankruptcy Rule 8009(a)(2) :

PDI incorporates by reference the Designation of Items to Be Included in the Record on Appeal filed by Appellant (D.I. 263), with the exception of the “Transcript of deposition of Irwin G. Haber taken on February 9, 2018”, which was not admitted into evidence and would not be properly included in the record.

PDI does not designate any additional items.

Date: December 21, 2018

DILWORTH PAXSON LLP

/s/ James M. Matour

James M. Matour

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Acquisition, LLC*

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CERTIFICATE OF SERVICE

I, James M. Matour, Esquire, do hereby certify that December 21, 2018, I caused a true and correct copy of the Designation by Cross-Appellant of Contents of Items to Be Included in the Record to be served via CM/ECF notification upon all parties registered to receive electronic filings in this case.

/s/ James M. Matour
James M. Matour